

EXHIBIT 2**Fee Statement**

Exhibit A	Compensation by Timekeeper for Compensation Period July 1, 2023 through August 9, 2023
Exhibit B	Summary of Compensation by Project Category During Compensation Period July 1, 2023 through August 9, 2023
Exhibit C	Detailed Time Description by Timekeeper and Category During Compensation Period July 1, 2023 through August 9, 2023
Exhibit D	Monthly Expense Summary During Compensation Period July 1, 2023 through August 9, 2023
Exhibit E	Detailed Monthly Expense Summary During Compensation Period July 1, 2023 through August 9, 2023

EXHIBIT A

Compensation by Timekeeper for Compensation Period
July 1, 2023 through August 9, 2023

Professional	Title	Hourly Rate Billed in Application	Total Billed Hours	Total Compensation
John Policano	Executive Director	\$1,125.00	1.2	\$1,350.00
Kevin Pleines	Director	\$695.00	31.4	\$21,823.00
Chris Walker	Director	\$595.00	44.8	\$26,656.00
Jaclyn Hill	Support Staff	\$215.00	2.5	\$537.50
			Total Fees	\$50,366.50

EXHIBIT B

Summary of Compensation by Project Category
During Compensation Period
July 1, 2023 through August 9, 2023

Category		Hours	Fees
A	Operations Analysis and Review	0.00	\$ -
B	DIP Budget/Credit Agreement and Cash Flow Reporting	7.80	\$ 5,001.00
C	Creditor, Lender, or Equity Holder Inquiries	0.00	\$ -
D	Calls/Meetings with US Trustee and/or Staff	0.00	\$ -
E	Calls/Meetings with Company, Board, Counsel and/or Staff	2.50	\$ 1,737.50
F	Statements/Schedules and MOR's	16.60	\$ 9,877.00
G	Preparation and Review of Bankruptcy Documents and Related Filings	2.80	\$ 1,736.00
H	Financial Review and Analysis	0.00	\$ -
I	Asset Sale Process	0.00	\$ -
J	Attendance at Court Hearings or Depositions	2.50	\$ 1,737.50
K	Employee Management	0.00	\$ -
L	Case Administration	23.50	\$ 13,668.50
M	Calls/Meetings with Lenders and Lender Advisors/Counsel	0.50	\$ 347.50
N	Analysis and Related Work re: Plan and Exit	17.90	\$ 12,230.50
O	Contract Review and Analysis	0.00	\$ -
P	Calls/Meetings or Response to Inquiries from UCC Advisors	5.80	\$ 4,031.00

EXHIBIT C

**Detailed Time Description by Timekeeper and Category During Compensation Period
July 1, 2023 through August 9, 2023**

Professional	Date	Memo	Hours
Chris Walker	17-Jul	Prepared updates to professional fee escrow tracker	1.7
Kevin Pleines	17-Jul	Reviewed professional fee escrow account transactions and balance	0.6
Kevin Pleines	26-Jul	Responded to estate consultant questions on admin expenses	0.3
Kevin Pleines	28-Jul	Strategized with counsel related to budget	0.1
Chris Walker	31-Jul	Prepared review/updates to professional fee escrow tracker	1.8
Chris Walker	31-Jul	Performed review of UCC Fee Applications and prepared summary of same	0.7
Kevin Pleines	7-Aug	Reviewed and summarized accrued and unpaid professional fees	2.1
Kevin Pleines	8-Aug	Responded to counsel questions related to LC	0.5
DIP Budget/Credit Agreement and Cash Flow Reporting Total			7.8
Kevin Pleines	7-Jul	Updated and revised meeting schedule with estate consultant and counsel	0.2
Kevin Pleines	11-Jul	Participated on call with estate consultant related to DTC business	0.2
Kevin Pleines	11-Jul	Provided update to board member	0.2
Kevin Pleines	17-Jul	Strategized with counsel and the estate with respect to professional fees	0.3
Kevin Pleines	20-Jul	Strategized with counsel related to franchise tax payments	0.2
Kevin Pleines	21-Jul	Participated on call with counsel with respect to process and timing	0.2
Kevin Pleines	24-Jul	Strategized with counsel and estate consultant with respect to confirmation	0.4
Kevin Pleines	26-Jul	Strategized with estate consultant on admin expenses	0.2
Kevin Pleines	31-Jul	Reviewed and responded to question from counsel on legal reserve in sale waterfall	0.5
Kevin Pleines	9-Aug	Responded to counsel and estate consultant questions on effective date wire	0.1
Calls/Meetings with Company, Board, Counsel and/or Staff Total			2.5
Chris Walker	17-Jul	Prepared initial updates for June Monthly Operating Reports	1.5
Chris Walker	18-Jul	Prepared exhibits to Monthly Operating Report	2.7
Chris Walker	18-Jul	Prepared update of professional fees for Monthly Operating Report	2.1
Chris Walker	19-Jul	Prepared updates to Monthly Operating Reports	3
Chris Walker	19-Jul	Updated global notes to Monthly Operating Report	1
Chris Walker	19-Jul	Performed review/update to tax accruals/payments for Monthly Operating Report	0.9
Chris Walker	20-Jul	Prepared updates to Monthly Operating Reports	2.5
Chris Walker	20-Jul	Finalized, performed final review and sent Monthly Operating Reports to counsel for filing	2.9
Statements/Schedules and MOR's Total			16.6
Kevin Pleines	17-Jul	Reviewed and summarized amounts owed by estate under first interim fee app	0.7
Chris Walker	25-Jul	Performed docket/document review	0.8
Chris Walker	31-Jul	Researched/responded to Ordinary Course Professional inquiry	1.3
Preparation and Review of Bankruptcy Documents and Related Filings Total			2.8

Kevin Pleines	3-Aug	Attended confirmation hearing	0.7
Kevin Pleines	3-Aug	Participated in confirmation hearing prep	1.8
Attendance at Court Hearings or Depositions Total			2.5
Chris Walker	5-Jul	Prepared preliminary updates to June Fee Application	1.5
Chris Walker	6-Jul	Prepared updates to June Fee Application	1.9
Chris Walker	6-Jul	Prepared updates to June Fee Application	2.3
Chris Walker	7-Jul	Prepared updates to June Fee Application	1.1
Chris Walker	10-Jul	Prepared exhibits to June Fee Application	2.3
Chris Walker	10-Jul	Prepared exhibits to June Fee Application	2
Chris Walker	11-Jul	Prepared updates to June Fee Application	1.8
John Policano	18-Jul	Reviewed and prepared June fee application	1
Jaclyn Hill	18-Jul	Prepared and review June fee application	2.5
Chris Walker	1-Aug	Prepared initial updates to July fee application	2.6
Chris Walker	7-Aug	Drafted July fee application	4.3
John Policano	7-Aug	Reviewed timing of fee application, CNOs and related disbursements	0.2
Case Administration Total			23.5
Kevin Pleines	13-Jul	Strategized with estate trustee and reviewed materials related to ERC credits	0.5
Calls/Meetings with Lenders and Lender Advisors/Counsel Total			0.5
Kevin Pleines	17-Jul	Reviewed invoice for claims processing	0.1
Kevin Pleines	17-Jul	Reviewed liquidation analysis with respect to professional fee forecasts	0.7
Kevin Pleines	18-Jul	Reviewed liquidation analysis with respect for potential updates	1.7
Chris Walker	24-Jul	Performed review of Liquidation Analysis	0.9
Kevin Pleines	2-Aug	Reviewed disclosure statement and liquidation analysis	3
Kevin Pleines	3-Aug	Reviewed liquidation analysis and claims in anticipation of effective date	2.5
Kevin Pleines	7-Aug	Analyzed and drafted effective date sources and uses	1.9
Kevin Pleines	7-Aug	Reviewed and revised totals of admin, secured and priority claims	2
Chris Walker	8-Aug	Performed review of sources & uses	1.2
Kevin Pleines	8-Aug	Incorporated UCC professional fee estimates in S&U	0.6
Kevin Pleines	8-Aug	Updated and edited effective date S&U	3.3
Analysis and Related Work re: Plan and Exit Total			17.9
Kevin Pleines	12-Jul	Provided case update to UCC FA	0.3
Kevin Pleines	19-Jul	Participated on call with UCC and creditor trust professionals	1
Kevin Pleines	24-Jul	Responded to UCC questions related to wind down	0.3
Kevin Pleines	31-Jul	Participated on call with UCC FA related to status of estate	0.5
Kevin Pleines	8-Aug	Updated and summarized claim data for UCC financial advisors	3.7
Calls/Meetings or Response to Inquiries from UCC Advisors Total			5.8

EXHIBIT D

Monthly Expense Summary
July 1, 2023 through August 9, 2023

Category	Amount
Airfare/Train	\$507.00
Auto/Taxi	\$88.90
Hotel	\$436.90
Meals	\$192.25
Total Expenses	\$1,225.05

EXHIBIT E

Detailed Monthly Expense Summary
July 1, 2023 through August 9, 2023

Category	Date	Professional	Description	Amount
Airfare/Train				
	3-Aug	Kevin Pleines	Trains to/from Wilmington for Winc hearing	\$507.00
			Airfare/Train Total	\$507.00
Auto/Taxi				
	3-Aug	Kevin Pleines	Car while traveling to/from Wilmington for Winc hearing	\$88.90
			Auto/Taxi Total	\$88.90
Hotel				
	3-Aug	Kevin Pleines	Hotel in Wilmington for Winc hearing (one night)	\$436.90
			Hotel Total	\$436.90
Meals				
	3-Aug	Kevin Pleines	Meals while in transit and in Wilmington for Winc hearing	\$192.25
			Meals Total	\$192.25
			Expenses Total	\$1,225.05